



## CLARK COUNTY BOARD OF EQUALIZATION

[www.clark.wa.gov](http://www.clark.wa.gov)

PO Box 5000 / Vancouver, WA 98666-5000 / 564.397.2337 / BOE@clark.wa.gov

### ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER: FLORY BRIAN M & FLORY JENNY P**

FLORY BRIAN M & FLORY JENNY P  
15114 NW 11th Ave  
Vancouver, WA 98685

**ACCOUNT NUMBER:** 184954-000

**PROPERTY LOCATION:** 15114 NW 11th Ave  
Vancouver, WA 98685

**PETITION:** 39

**ASSESSMENT YEAR:** Valued January 1, 2021      **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		<b>BOARD OF EQUALIZATION</b>	
<b>ASSESSED VALUE</b>		<b>(BOE) VALUE</b>	
Land	\$ 155,325	\$	155,325
Improvements	\$ 0	\$	0
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 155,325</b>	<b>BOE VALUE</b>	<b>\$ 155,325</b>

Date of hearing: October 6, 2021

Recording ID# FLORY

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Brian Flory

Assessor:

None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 3.24-acre parcel of bare land.

The appellant stated that they have a vacant lot of 3.24 acres adjacent to the property that they live on. It is landlocked on three sides, and the only way to access it is from their property which has a drainage creek between the two parcels. Deer Meadow neighborhood's runoff goes into it. It is a bare piece of property no one would want unless they live adjacent to it. The appellant has appealed in the past, and the value was lowered. All of the Assessor's previous comparables have been buildable lots, but this property is not buildable. The appellant could not find unbuildable comparables. This property borders Whipple Creek, so most of the property is in a flood plain, except for a high point in the south end.

The appellant requested a value of \$2,500.

The appellant provided no comparable properties to support a revised value.

## DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$155,325 as of January 1, 2021.

**This order is submitted into the record of the Clark County Washington Board of Equalization:**

Mailed on October 27, 2021  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660-5000  
564-397-2337



---

Daniel C. Weaver, Chairman

**NOTE:** This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, [www.clark.wa.gov/boardofequalization](http://www.clark.wa.gov/boardofequalization), the Assessor's Office or the Washington State Board of Tax Appeals.

***\*\* You must pay your taxes by the date they are due to avoid penalties and interest. After the appeal period for the decision has passed, changes to the assessment will be entered into the system by the Assessor's Office and the Treasurer's Office will notify you of adjustments made to your taxes. \*\****



## CLARK COUNTY BOARD OF EQUALIZATION

[www.clark.wa.gov](http://www.clark.wa.gov)

PO Box 5000 / Vancouver, WA 98666-5000 / 564.397.2337 / [BOE@clark.wa.gov](mailto:BOE@clark.wa.gov)

### ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** RUDER BRIAN J & RUDER MANDY J

RUDER BRIAN J & RUDER MANDY J  
23201 NE Kaskillah Dr  
Battle Ground, WA 98604

**ACCOUNT NUMBER:** 237017-000

**PROPERTY LOCATION:** 23201 NE Kaskillah Dr  
Battle Ground, WA 98604

**PETITION:** 40

**ASSESSMENT YEAR:** Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 210,827	\$	210,827
Improvements	\$ 603,402	\$	489,173
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 814,229</b>	<b>BOE VALUE</b>	<b>\$ 700,000</b>

Date of hearing: October 6, 2021

Recording ID# RUDER

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Brian Ruder

Assessor:

None

# **ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

## **Continued**

### **FACTS AND FINDINGS**

The subject property is a ranch style residence with 2,789 square feet, built in 2005 and is of good construction quality located on 5 acres. The property includes a detached garage measuring 960 square feet.

The appellant stated that they appeal every year because they do not think the Assessor has a grasp of small market conditions on Bells Mountain. Most people cannot live on Bells Mountain because of weather conditions and lack of internet. Two of the comparables are direct neighbors. Comparable #1 sold for \$673,000. Its construction quality and condition are extremely similar to the appellant's, but it has larger square footage. The appellant's property and comparable #1 do not have views, but comparable #2 has an incredible view of the valley. Comparable #2 sold in February, and it is directly across the street from the appellant. It has a 2020 remodel with a mother-in-law suite, more bedrooms, and a larger detached garage which is why it sold at a higher value. Comparable #3 is in an adjacent neighborhood half a mile away. It sold in October 2020, and it was built in 2016 with an amazing view. All lot sizes are comparable at 5 acres. The appellant agrees with assessor's valuation of land, but thinks the building and improvements are \$120,000 off. The appellant submitted three comparable sales [#237020-000 sold for \$633,870 in January 2021; #237005-000 sold for \$702,116 in February 2021; and #237055-000 sold for \$720,000 in October 2020].

The appellant requested a value of \$685,000.

The appellant's comparable sales support a value of \$700,000.

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$700,000 as of January 1, 2021.

**This order is submitted into the record of the Clark County Washington Board of Equalization:**

Mailed on October 27, 2021  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660-5000  
564-397-2337



---

Daniel C. Weaver, Chairman

**NOTE:** This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, [www.clark.wa.gov/boardofequalization](http://www.clark.wa.gov/boardofequalization), the Assessor's Office or the Washington State Board of Tax Appeals.

***\*\* You must pay your taxes by the date they are due to avoid penalties and interest. After the appeal period for the decision has passed, changes to the assessment will be entered into the system by the Assessor's Office and the Treasurer's Office will notify you of adjustments made to your taxes. \*\****



## CLARK COUNTY BOARD OF EQUALIZATION

[www.clark.wa.gov](http://www.clark.wa.gov)

PO Box 5000 / Vancouver, WA 98666-5000 / 564.397.2337 / BOE@clark.wa.gov

### ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** LARSON KENNETH & LARSON KIM

LARSON KENNETH & LARSON KIM  
4713 NE 52nd St  
Vancouver, WA 98661

**ACCOUNT NUMBER:** 108147-094

**PROPERTY LOCATION:** 4713 NE 52nd St  
Vancouver, WA 98661

**PETITION:** 41

**ASSESSMENT YEAR:** Valued January 1, 2021      **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		<b>BOARD OF EQUALIZATION (BOE) VALUE</b>	
<b>ASSESSED VALUE</b>			
Land	\$ 170,500	\$	170,500
Improvements	\$ 206,493	\$	206,493
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 376,993</b>	<b>BOE VALUE</b>	<b>\$ 376,993</b>

Date of hearing: October 6, 2021

Recording ID# LARSON

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

None

Assessor:

None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch style residence with 1,544 square feet, built in 1983 and is of fair plus construction quality located on 0.48 acres.

No recent detailed quantitative information was provided for Board review.

The appellant requested a value of \$351,493.

The Assessor and the appellant agreed to a value of \$376,993 after the initial notice of value was issued for \$424,993.

## DECISION

The Board, after carefully reviewing the information provided by the appellant, concludes that the preponderance of evidence indicates the Assessor's revised value best represents the fair market value of the property.

The market value of the subject property is set at \$376,993 as of January 1, 2021.

**This order is submitted into the record of the Clark County Washington Board of Equalization:**

Mailed on October 27, 2021  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660-5000  
564-397-2337



---

Daniel C. Weaver, Chairman

**NOTE:** This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, [www.clark.wa.gov/boardofequalization](http://www.clark.wa.gov/boardofequalization), the Assessor's Office or the Washington State Board of Tax Appeals.

***\*\* You must pay your taxes by the date they are due to avoid penalties and interest. After the appeal period for the decision has passed, changes to the assessment will be entered into the system by the Assessor's Office and the Treasurer's Office will notify you of adjustments made to your taxes. \*\****





## CLARK COUNTY BOARD OF EQUALIZATION

www.clark.wa.gov

PO Box 5000 / Vancouver, WA 98666-5000 / 564.397.2337 / BOE@clark.wa.gov

### ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** WARDWELL DENNIS & WARDWELL MARIE

WARDWELL DENNIS & WARDWELL MARIE  
9518 NE 7th St  
Vancouver, WA 98664

**ACCOUNT NUMBER:** 986033-329

**PROPERTY LOCATION:** 9518 NE 7th St  
Vancouver, WA 98664

**PETITION:** 42

**ASSESSMENT YEAR:** Valued January 1, 2021      **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		<b>BOARD OF EQUALIZATION (BOE) VALUE</b>	
<b>ASSESSED VALUE</b>			
Land	\$ 150,000	\$	150,000
Improvements	\$ 403,057	\$	403,057
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 553,057</b>	<b>BOE VALUE</b>	<b>\$ 553,057</b>

Date of hearing: October 6, 2021

Recording ID# WARDWELL

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

None

Assessor:

None



# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch style residence with 2,078 square feet, built in 2015 and is of good minus construction quality located on 0.2 acres.

The appellant submitted three comparable sales [#986033-332 sold for \$640,000 in May 2021; #986033-334 sold for \$625,000 in February 2021; and #986033-326 sold for \$675,000 in January 2021]

The appellant requested a value of \$508,356.

The comparable sales provided by the appellant support the assessed value of \$553,057.

## DECISION

The Board, after carefully reviewing the information provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$553,057 as of January 1, 2021.

**This order is submitted into the record of the Clark County Washington Board of Equalization:**

Mailed on October 27, 2021  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660-5000  
564-397-2337



---

Daniel C. Weaver, Chairman

**NOTE:** This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, [www.clark.wa.gov/boardofequalization](http://www.clark.wa.gov/boardofequalization), the Assessor's Office or the Washington State Board of Tax Appeals.

***\*\* You must pay your taxes by the date they are due to avoid penalties and interest. After the appeal period for the decision has passed, changes to the assessment will be entered into the system by the Assessor's Office and the Treasurer's Office will notify you of adjustments made to your taxes. \*\****



## CLARK COUNTY BOARD OF EQUALIZATION

www.clark.wa.gov

PO Box 5000 / Vancouver, WA 98666-5000 / 564.397.2337 / BOE@clark.wa.gov

### ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** THOMAS KATHLEEN S & BUCHANAN NANCY J

THOMAS KATHLEEN S & BUCHANAN NANCY J  
22507 NE 167th Ave  
Battle Ground, WA 98604

**ACCOUNT NUMBER:** 229240-024

**PROPERTY LOCATION:** 22507 NE 167th Ave  
Battle Ground, WA 98604

**PETITION:** 43

**ASSESSMENT YEAR:** Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 262,700	\$	262,700
Improvements	\$ 738,412	\$	587,300
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 1,001,112</b>	<b>BOE VALUE</b>	<b>\$ 850,000</b>

Date of hearing: October 6, 2021

Recording ID# THOMAS

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Kathleen Thomas

Nancy Buchanan

Assessor:

None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch style residence with 3,893 square feet, built in 2014 and is of average plus construction quality located on 2.5 acres.

The appellants stated that they have appealed the last five years. The 2021 Assessor's notice stated an increase of 12% in property value, but their property increased by 25%. They used the information from the county website to look at neighborhood comparables. They looked in two adjacent neighborhoods as well. No changes have been made to the home since the previous assessment. The appellant submitted twelve comparable sales [#226288-005 sold for \$835,000 in June 2020; #226104-000 sold for \$830,000 in September 2020; #227186-000 sold for \$815,000 in September 2020; #236841-002 sold for \$8,000,000 in August 2020; #236736-003 sold for \$858,000 in October 2020; and #236524-000 sold for \$784,300 in August 2020; #236374-004 sold for \$819,000 in November 2020; #236168-000 sold for \$780,000 in July 2020; #236084-002 sold for \$718,000 in October 2020; #201613-008 sold for \$885,000 in November 2020; #226481-014 sold for \$740,000 in August 2020; and #227393-006 sold for \$890,000 in May 2020].

The appellant requested a value of \$850,000.

The appellant's comparable sales support the requested value of \$850,000.

## DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$850,000 as of January 1, 2021.

**This order is submitted into the record of the Clark County Washington Board of Equalization:**

Mailed on October 27, 2021  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660-5000  
564-397-2337



Daniel C. Weaver, Chairman

**NOTE:** This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, [www.clark.wa.gov/boardofequalization](http://www.clark.wa.gov/boardofequalization), the Assessor's Office or the Washington State Board of Tax Appeals.

**\*\* You must pay your taxes by the date they are due to avoid penalties and interest. After the appeal period for the decision has passed, changes to the assessment will be entered into the system by the Assessor's Office and the Treasurer's Office will notify you of adjustments made to your taxes. \*\***



**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER: LEE RAYMOND & LEE GRACE LIHUA**

LEE RAYMOND & LEE GRACE LIHUA  
1807 S 8th Ave  
Arcadia, CA 91006

**ACCOUNT NUMBER: 62176-200**

**PROPERTY LOCATION:** 3116 Weigel Ave  
Vancouver, WA 98660

**PETITION: 44**

**ASSESSMENT YEAR:** Valued January 1, 2021      **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		<b>BOARD OF EQUALIZATION</b>	
<b>ASSESSED VALUE</b>		<b>(BOE) VALUE</b>	
Land	\$ 144,393	\$	144,393
Improvements	\$ 197,766	\$	183,607
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 342,159</b>	<b>BOE VALUE</b>	<b>\$ 328,000</b>

Date of hearing: October 6, 2021

Recording ID# LEE

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Raymond Lee

Assessor:

None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

## Continued

### FACTS AND FINDINGS

The subject property is a ranch style residence with 1,030 square feet, built in 1942 and is of fair construction quality located on 0.16 acres. The home includes an additional 910 square feet of unfinished basement space. The property includes a detached garage measuring 480 square feet and a carport measuring 160 square feet.

The appellant stated that the Assessor's comparables were received after the deadline to submit evidence, and they have features that his property does not have. Properties in the Assessor's comparables are larger parcels with more livable space, updated features, and additional bedrooms. The appellant's property should be valued lower than the Assessor's properties due to these differences. The appellant has a rate of \$1,500 a month for rent. The basement is unfinished with a cement floor. Fuel smell is persistent in the basement because of previous storage. The appellant submitted three comparable sales [#62175-360 sold for \$260,000 in December 2020; #62174-280 sold for \$305,900 in December 2020; and #162-010 sold for \$256,000 in February 2021].

The appellant requested a value of \$274,000.

The appellant's comparable sales support a value of \$328,000.

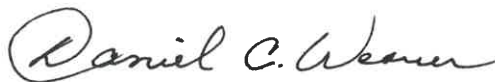
### DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$328,000 as of January 1, 2021.

**This order is submitted into the record of the Clark County Washington Board of Equalization:**

Mailed on October 27, 2021  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660-5000  
564-397-2337



---

Daniel C. Weaver, Chairman

**NOTE:** This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, [www.clark.wa.gov/boardofequalization](http://www.clark.wa.gov/boardofequalization), the Assessor's Office or the Washington State Board of Tax Appeals.

***\*\* You must pay your taxes by the date they are due to avoid penalties and interest. After the appeal period for the decision has passed, changes to the assessment will be entered into the system by the Assessor's Office and the Treasurer's Office will notify you of adjustments made to your taxes. \*\****



**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER:** NEU JEFFREY & NEU ERIKA ANDERSON

NEU JEFFREY & NEU ERIKA ANDERSON  
1854 E Forbes CT  
La Center, WA 98629

**ACCOUNT NUMBER:** 258991-138

**PROPERTY LOCATION:** 1854 E Forbes CT  
La Center, WA 98629

**PETITION:** 47

**ASSESSMENT YEAR:** Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		<b>BOARD OF EQUALIZATION (BOE) VALUE</b>	
<b>ASSESSED VALUE</b>			
Land	\$ 114,200	\$	114,200
Improvements	\$ 495,969	\$	470,800
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 610,169</b>	<b>BOE VALUE</b>	<b>\$ 585,000</b>

Date of hearing: October 6, 2021

Recording ID# NEU

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Jeffrey Neu

Assessor:

None



# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch style residence with 4,974 square feet, built in 2006 and is of average construction quality located on 0.24 acres.

The appellant stated that property was purchased for \$585,000 in September 2020. The property was purchased and appraised 3 months before valuation on January 1st. The property was purchased for \$585,000 in September 2020.

The appellant requested a value of \$585,169.

The purchase price supports a value of \$585,000.

## DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness

The market value of the subject property is set at \$585,000 as of January 1, 2021.

**This order is submitted into the record of the Clark County Washington Board of Equalization:**

Mailed on October 27, 2021  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660-5000  
564-397-2337



---

Daniel C. Weaver, Chairman

**NOTE:** This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, [www.clark.wa.gov/boardofequalization](http://www.clark.wa.gov/boardofequalization), the Assessor's Office or the Washington State Board of Tax Appeals.

***\*\* You must pay your taxes by the date they are due to avoid penalties and interest. After the appeal period for the decision has passed, changes to the assessment will be entered into the system by the Assessor's Office and the Treasurer's Office will notify you of adjustments made to your taxes. \*\****





**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER:** GERING MARVIN R

GERING MARVIN R  
21115 NE 10th Ave  
Ridgefield, WA 98642

**ACCOUNT NUMBER:** 179149-000

**PROPERTY LOCATION:** 21115 NE 10th Ave  
Ridgefield, WA 98642

**PETITION:** 48

**ASSESSMENT YEAR:** Valued January 1, 2021      **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		<b>BOARD OF EQUALIZATION (BOE) VALUE</b>	
<b>ASSESSED VALUE</b>			
Land	\$ 292,980	\$	292,980
Improvements	\$ 301,710	\$	301,710
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 594,690</b>	<b>BOE VALUE</b>	<b>\$ 594,690</b>

Date of hearing: October 6, 2021

Recording ID# GERING

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

None

Assessor:

None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 1.5-story residence with 1,415 square feet, built in 1901 and is of average plus construction quality located on 6 acres. The property includes three general-purpose buildings, measuring 7,800 square feet, 8,000 square feet, and 2,040 square feet. The property also includes a detached garage measuring 648 square feet.

The appellant's evidence includes an appraisal report of the contributory value of the poultry barns indicating a value of \$0.

The appellant requested a value of \$40,000.

The evidence provided by the appellant is not complete and does not clearly establish a defensible value for the subject property.

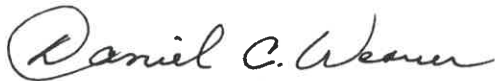
## DECISION

The Board, after carefully reviewing the information provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$594,690 as of January 1, 2021.

**This order is submitted into the record of the Clark County Washington Board of Equalization:**

Mailed on October 27, 2021  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660-5000  
564-397-2337



---

Daniel C. Weaver, Chairman

**NOTE:** This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, [www.clark.wa.gov/boardofequalization](http://www.clark.wa.gov/boardofequalization), the Assessor's Office or the Washington State Board of Tax Appeals.

***\*\* You must pay your taxes by the date they are due to avoid penalties and interest. After the appeal period for the decision has passed, changes to the assessment will be entered into the system by the Assessor's Office and the Treasurer's Office will notify you of adjustments made to your taxes. \*\****



## CLARK COUNTY BOARD OF EQUALIZATION

[www.clark.wa.gov](http://www.clark.wa.gov)

PO Box 5000 / Vancouver, WA 98666-5000 / 564.397.2337 / BOE@clark.wa.gov

### ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** GERING MARVIN R

GERING MARVIN R  
21115 NE 10th Ave  
Ridgefield, WA 98642

**ACCOUNT NUMBER:** 179119-000

**PROPERTY LOCATION:** 21210 NE 15th Ave  
Ridgefield, WA 98642

**PETITION:** 49

**ASSESSMENT YEAR:** Valued January 1, 2021      **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		<b>BOARD OF EQUALIZATION</b>	
<b>ASSESSED VALUE</b>		<b>(BOE) VALUE</b>	
Land	\$ 218,678	\$	218,678
Improvements	\$ 45,867	\$	45,867
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 264,545</b>	<b>BOE VALUE</b>	<b>\$ 264,545</b>

Date of hearing: October 6, 2021

Recording ID# GERING

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

None

Assessor:

None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 3.74-acre parcel of land. The property includes a general-purpose building measuring 12,000 square feet and a loaf shed measuring 1,440 square feet.

The appellant's evidence includes an appraisal report of the contributory value of the poultry barns indicating a value of \$0.

The appellant requested a value of \$40,000.

The evidence provided by the appellant is not complete and does not clearly establish a defensible value for the subject property.

## DECISION

The Board, after carefully reviewing the information provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$264,545 as of January 1, 2021.

**This order is submitted into the record of the Clark County Washington Board of Equalization:**

Mailed on October 27, 2021  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660-5000  
564-397-2337



---

Daniel C. Weaver, Chairman

**NOTE:** This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, [www.clark.wa.gov/boardofequalization](http://www.clark.wa.gov/boardofequalization), the Assessor's Office or the Washington State Board of Tax Appeals.

***\*\* You must pay your taxes by the date they are due to avoid penalties and interest. After the appeal period for the decision has passed, changes to the assessment will be entered into the system by the Assessor's Office and the Treasurer's Office will notify you of adjustments made to your taxes. \*\****